
Minutes: Auditor Selection Committee
Tuesday, February 16, 2021
The Frank T. Bruno, Jr. County Council Chambers, Room 204
Thomas C. Kelly Administration Center
123 West Indiana Avenue, DeLand, FL 32720

The Auditor Selection Committee Meeting was called to order at 8:30 am this 16th day of February, 2021. Deputy Clerk, Karissa Green performed roll call; all committee members were in attendance as follows:

- ✓ Michael J. Chitwood, Sheriff
- ✓ Lisa Lewis, Supervisor of Elections
- ✓ Larry Bartlett, Property Appraiser
- ✓ Laura E. Roth, Clerk of the Circuit Court
- ✓ Will Roberts, Tax Collector
- ✓ Jeff Brower, County Chair
- ✓ Ben F. Johnson, At-Large
- ✓ Barbara E. Girtman, District 1
- ✓ Billie Wheeler, Vice Chair/District 2
- ✓ Danny Robins, District 3
- ✓ Heather Post, District 4
- ✓ Dr. Fred Lowry, District 5

Jonathan Edwards, the Volusia County Internal Auditor provided the welcome, and introduced the following Volusia County staff members in attendance:

- Ryan Ossowski, CFO
- Pam Wilsky, Purchasing Director
- Laura Coleman, Assistant County Attorney
- Jolie Kelly, CFO for Clerk of Court

Jonathan Edwards acted as moderator for the committee, pending election of the Chairperson and Vice-chairperson, and designated by-laws of the committee were established. Mr. Edwards briefed committee members on the Auditor Selection Law, the Committee's purpose, Florida Auditor General Guidelines & GFOA Best Practices, Historical Cost of Audit Services, and Updates from 2014 RFP. Mr. Edwards designated Pam Wilsky to summarize the Purchasing Rules the Committee must follow. Mr. Edwards

designated Assistant County Attorney, Laura Coleman to summarize the Committee Rules & Chair and Vice-Chair roles.

The next order of business was Item 2. Public Participation. There was no public participation.

The next order of business was Item 3. Overview of the Auditor Selection Law and Florida Auditor General Guidelines. Jonathan Edwards provided the overview of the law in effect since April 2019, which was effective for audit contracts that had commenced after July 1, 2019. Mr. Edwards indicated the current external auditor contract expired with the FY 2020 Audit that ends next month, additionally, the clerk of courts audit contract expires next fiscal year. Mr. Edwards provided the need to establish an Auditor Selection Committee and external audits required by statutes.

The next order of business was Item 4. Historical cost and updates from the Request for Proposals (RFP) released in 2014. Jonathan Edwards explained the functions of the Auditor Selection committee which shall:

- Establish factors to use for the evaluation of audit services.
- Publicly announce requests for proposals (RFP).
- Provide interested firms with a RFP.
- Evaluate RFP provided by qualified firms.
- Rank and recommend the top 3 firms to county council.

Mr. Edwards indicated County Council would select the firm, recommend and negotiate a contract. Once the contract was finished, or all renewal options utilized, the Auditor Selection Committee would meet again. In accordance with statutory guidelines, all county constitutional officers, and at least 1 council member was required to be on the committee by law. Further explaining, this Selection Committee was composed of each county constitutional officer (sheriff, tax collector, property appraiser, supervisor of elections, and clerk of court) plus all seven members of county council. Mr. Edwards reminded on January 7th, 2021, Council voted to assign all seven council members to the committee; along with the 5 constitutional officers. Mr. Edwards indicated employees cannot be on the committee and can only serve in an advisory capacity. Mr. Edwards concluded the background of the Auditor Selection Law and committee.

Mr. Edward's identified the Florida Auditor General released guidance on how to implement the law, and answered frequently asked questions. Mr. Edwards indicated simultaneous documents had been emailed to the committee. In addition, GFOA also produced "Best Practices" regarding audit procurements and briefly cited effective RFP's, evaluating RFP's, described the accounting systems, results of peer reviews and other

disciplinary actions and the anticipated audit approach. In concluding this topic, Mr. Edwards asked for any questions. There were no questions noted.

The next order of business was Item 4. Historical Cost. Jonathan Edwards provided a list of audit fees. Mr. Edwards indicated the county and advertising authorities had a 3% increase beginning in FY 2015, whereas the clerk had remained at \$24,000 during this time. In concluding this topic, Mr. Edwards asked for any questions. There were no questions noted.

The next order of business was Item 5. Overview of Purchasing Rules in relation to the audit RFP. Jonathan Edwards introduced Purchasing Director, Pam Wilsky. Mrs. Wilsky approached the podium and assured committee members that the Purchasing Team is available to help facilitate this process. Mrs. Wilsky expressed the most important thing to remember is the committee will develop the evaluation criteria and scoring matrix; all proposals should be evaluated accordingly. Mrs. Wilsky included once the RFP is publicly advertised, any questions should be directed to their office. Mrs. Wilsky cautioned, if anyone approached committee members with any questions, committee members should direct them to the purchasing and contracts department for further management. Responses to questions will be approved by committee members in the form of a draft written addendum for their approval. Mrs. Wilsky added next steps of the proposal process.

- Proposals will be submitted sealed through the e-procurement platform Negometrix.
- A public opening will be held and the names of the respondents read aloud at that time.
- Purchasing will review proposals for completeness prior to sending to the committee. Once complete, Purchasing will forward to committee members via electronic format.
- At a public evaluation committee meeting, the committee will discuss each proposal and score, based on established evaluation criteria, and recommend firms for presentations.

In concluding this topic, Mrs. Wilsky asked committee members if there were any questions. There were no questions noted.

The next order of business was Item 6. Establishment of committee rules, or by-laws, and election of chair and vice-chair. Jonathan Edwards indicated the draft by-laws have been sent to the committee members previously via email.

Assistant County Attorney Laura Coleman approached the podium and confirmed the draft by-laws had also been previously provided, to allow committee review and comment. Mrs. Coleman communicated that committee members could propose changes and those changes would be incorporated before publication. Mrs. Coleman indicated committee members could also go ahead and adopt the by-laws as soon as the chair and vice-chair was appointed, if there were not any changes. Mrs. Coleman called attention to the term-limit of the chair and vice-chair. Mrs. Coleman described that the committee meets only on an as-needed basis, therefore, election of chair and vice-chair will be required on an annual basis. Mrs. Coleman asked if there were any questions regarding election or by-laws. There were no questions noted.

Mrs. Coleman asked for a motion to nominate Chair to the committee. Ben Johnson nominated Larry Bartlett as Chairperson. Billie Wheeler seconded the motion. There was no objection. The motion was carried unanimously. Larry Bartlett accepted the nomination.

Mrs. Coleman asked for a motion to nominate Vice-Chair to the committee. Heather Post nominated Lisa Lewis as vice-chair. Billie Wheeler seconded the motion. There was no objection. The motion was carried unanimously. Mrs. Coleman asked if there were any questions with regards to chair and vice-chair roles or by-laws. There were no questions noted.

Mrs. Coleman provided a brief overview of the Sunshine Law and advised any discussion or any item of business that could reasonably come before the committee and be voted upon is required to be done during a duly noticed public meeting. Mrs. Coleman indicated she would happy to discuss this one on one with committee members, if needed. Mrs. Coleman asked if there were any questions regarding this topic. There were no questions noted. Mrs. Coleman asked for a motion to adopt the by-laws as written. A motion made by Billie Wheeler and seconded by Dr. Fred Lowry adopted the by-laws. The motion was carried unanimously.

The next order of business was Item 7. Discussion of staff's recommended RFP and evaluation and scoring factors. Jonathan Edwards indicated staff used the 2014 RFP as a starting point and added known changes, such as: Amendment 10, organizational information, audit fieldwork, reports, scoring criteria, and contract term.

Ryan Ossowski approached the podium and provided detailed information regarding contract structure. Will Roberts asked if this was normal process for county contracts. Mr. Ossowski responded with additional information. Ben Johnson asked Mr. Ossowski, if there was a problem with renewals, could the committee come back and cancel the

contract. Mr. Ossowski agreed and concluded the exchange. Jonathan Edwards sought a motion for discussion and approval and asked if additional time was needed to review the 74 pages. A motion made by Sheriff Chitwood and seconded by Lisa Lewis was made to postpone the RFP and reconvene in two weeks. The motion was carried unanimously. Laura Roth asked for a brief explanation why Item 7, Subsection 3, holds a higher score rating than remainder items under this section. Ryan Ossowski responded and provided supplementary data. A motion made by Laura Roth and seconded by Larry Bartlett approved Item 7 Scoring Criteria. The motion was carried unanimously.

The next order of business was Item 8. Establish future meeting dates and times. Jonathan Edwards opened the discussion and asked time certain for meetings. The committee agreed to meet prior to council meetings as done in this instance. Mr. Edwards continued with the Proposed 2021 Time Line as follows:

- March 2: Committee submits final changes to RFP
- March 9: Purchasing to advertise and release
- March 30: Last day for questions
- April 6: Committee meets to approve addendum
- April 15: Closing of RFP/Public Opening
- Week of April 19: Purchasing Reviews proposals for completeness
- April 30: Proposals provided to Committee
- May 18: Committee meets to score proposals
- June 3: Committee Meets for Presentations/Final Ranking
- June 15: Council Votes to approve ranking
- June-July: Purchasing negotiates with selected firm
- August 3: Council approves contract.

Chairman Larry Bartlett called for a motion to approve the meeting schedule. A motion to approve the schedule was made by Billie Wheeler, seconded by Barb Girtman. The motion was carried unanimously.

Jeff Brower asked Pam Wilsky to explain RFP process. Pam Wilsky responded and provided supplementary details regarding solicitation and closing process. Mr. Brower asked how broad the search would be. Mrs. Wilsky responded with additional details regarding registered/qualified vendors.

Chairman Larry Bartlett asked for a motion to adjourn the meeting. A motion made by Billie Wheeler and seconded by Dr. Fred Lowry adjourned the Auditor Selection Committee Meeting at approximately 8:58 a.m., this 16th day of February, 2021.